

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT
 SUPERSEDING

OFFENSE CHARGED

26 USC § 7206(2) - Aiding and Assisting in the Preparation of False Tax Returns

- Petty
- Minor
- Misdemeanor
- Felony

PENALTY:

26 USC § 7206(2) - 3 years prison, \$250,000 fine, 1 year supervised release, \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

this is a reprosecution of charges previously dismissed which were dismissed on motion of:

SHOW DOCKET NO.

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

Name and Office of Person Furnishing Information on THIS FORM
MELINDA HAAG

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned)
THOMAS MOORE, AUSA, Chief Tax.

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

DEFENDANT - U.S.

CHARLES S. MOORE

DISTRICT COURT NUMBER

CR 14 21

DEFENDANT

IS NOT IN CUSTODY

1) Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges

2) Is a Fugitive

3) Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

JST

IS IN CUSTODY

4) On this charge

5) On another conviction

6) Awaiting trial on other charges

Fed'l State

If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS*

WARRANT Bail Amount: _____

If Summons, complete following:

Arraignment Initial Appearance

Defendant Address: _____

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____

Before Judge: _____

Comments: _____

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

UNITED STATES OF AMERICA,

v.

CR 14 21

CHARLES S. MOORE

JST

DEFENDANT(S).

INDICTMENT

26 U.S.C. § 7206(2) - Aiding and Assisting in the Preparation of
False Tax Returns

A true bill.

J. Decker
Foreman

Filed in open court this 14 day of
Jan 2014.

Steph P. ...
Clerk

Bail, \$ no bail returned

1 MELINDA HAAG (CABN 132612)
United States Attorney

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

10 OAKLAND DIVISION

11 **CR 14**

21

JST

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 CHARLES S. MOORE,

16 Defendant.

) NO.

) VIOLATIONS: 26 U.S.C. § 7206(2) – Aiding and
) Assisting in the Preparation of False Tax Returns

) OAKLAND VENUE

17 INDICTMENT

18 The Grand Jury Charges:

19 COUNTS ONE THROUGH SEVENTEEN: (26 U.S.C. § 7206(2) - Aiding and Assisting in
20 the Preparation of False Tax Returns)

21 On or about the dates set forth below, in the Northern District of California, the defendant,
22 CHARLES S. MOORE,
23 a resident of Pittsburg, California, did willfully aid and assist in, procure, counsel, and advise the
24 preparation and presentation to the Internal Revenue Service of U.S. Income Tax Returns, Forms
25 1040EZ, for the taxpayers identified by initials and for the calendar years specified below, which were
26 false and fraudulent as to the material matters specified below, and which the defendant knew contained
27 those materially false items at the time they were submitted:
28

COUNT	DATE OF FILING	TAXPAYER	TAX YEAR	MATERIALLY FALSE INFORMATION ON THE RETURN
1	4/09/2011	R. M.	2008	Wages – Form 1040EZ, Line 1
2	4/09/2011	R. M.	2009	Wages – Form 1040EZ, Line 1
3	5/01/2011	R. M.	2010	Wages – Form 1040EZ, Line 1
4	3/26/2011	D. S.	2007	Wages – Form 1040EZ, Line 1
5	3/26/2011	D. S.	2008	Wages – Form 1040EZ, Line 1
6	4/02/2011	D. S.	2009	Wages – Form 1040EZ, Line 1
7	4/23/2011	D. S.	2010	Wages – Form 1040EZ, Line 1
8	2/05/2011	T. H.	2008	Wages – Form 1040EZ, Line 1
9	2/05/2011	T. H.	2009	Wages – Form 1040EZ, Line 1
10	4/23/2011	T. H.	2010	Wages – Form 1040EZ, Line 1
11	3/26/2011	J. H.	2007	Wages – Form 1040EZ, Line 1
12	3/19/2011	J. H.	2009	Wages – Form 1040EZ, Line 1
13	4/23/2011	J. H.	2010	Wages – Form 1040EZ, Line 1
14	3/26/2011	C. S.	2007	Wages – Form 1040EZ, Line 1
15	3/12/2011	C. S.	2009	Wages – Form 1040EZ, Line 1
16	4/23/2011	C. S.	2010	Wages – Form 1040EZ, Line 1
17	2/26/2011	D. H.	2008	Wages – Form 1040EZ, Line 1

All in violation of Title 26, United States Code, Section 7206(2)

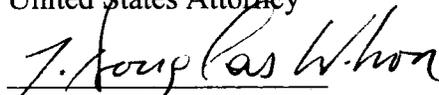
A True Bill

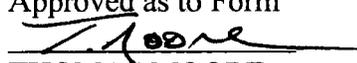
Dated: 1-14-2014



 FOREPERSON

MELINDA HAAG
 United States Attorney


 J. DOUGLAS WILSON
 Assistant United States Attorney
 Chief, Criminal Division

Approved as to Form

 THOMAS MOORE
 Assistant United States Attorney
 Chief, Tax Division

United States District Court
Northern District of California

CRIMINAL COVER SHEET

Instructions: Effective January 3, 2012, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case.

Case Name:

USA v. CHARLES S. MOORE

Case Number:

CR 14 21
JST

Total Number of Defendants:

1 2-7 8 or more

Is This Case Under Seal?

Yes No

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes No

Venue (Per Crim. L.R. 18-1):

SF OAK SJ EUR MON

Is any defendant charged with a death-penalty-eligible crime?

Yes No

Assigned AUSA (Lead Attorney):

THOMAS MOORE, Chief Tax

Is this a RICO Act gang case?

Yes No

Date Submitted:

1/14/14

Comments:

Save

Print

Clear Form